



DIVISION OF
CORPORATION FINANCE

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
WASHINGTON, D.C. 20549

February 15, 2023

Dong Shim
Chief Financial Officer
Body and Mind Inc.
750 – 1095 West Pender Street
Vancouver, British Columbia, Canada V6E 2M6

Re: Body and Mind Inc.
Form 10-K for the fiscal year ended July 31, 2022
Filed January 17, 2023
File No. 0-55940

Dear Dong Shim:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

Division of Corporation Finance
Office of Life Sciences